

AMENDED IN SENATE MAY 4, 2005

**SENATE BILL**

**No. 1002**

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**Introduced by Senator Machado**  
**(Coauthors: Senators Alquist and Dutton)**  
(Coauthor: Assembly Member Sharon Runner)

February 22, 2005

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An act to amend Section 18707 of the Revenue and Taxation Code, relating to taxation, making an appropriation therefor, and declaring the urgency; thereof, to take effect immediately.

LEGISLATIVE COUNSEL'S DIGEST

SB 1002, as amended, Machado. Income taxes: designations: state militia: Military Family Relief Fund.

(1) Under the existing Personal Income Tax Law, taxpayers are allowed to contribute amounts in excess of their tax liability for the support of specified funds, including contributions to the California Military Family Relief Fund. Existing law authorizes moneys in that fund to be used, upon appropriation by the Legislature, for allocation by the Military Department to provide financial aid grants to eligible members of the California National Guard who are California residents who have been called to active duty.

This bill would, for the 2004–05 fiscal year, ~~make an appropriation of \$250,000~~ *upon certification by the Controller of the amount of money in the fund, appropriate that amount to the Military Department for the purpose of funding the financial aid grants authorized by law.*

(2) This bill would declare that it is to take effect immediately as an urgency statute.

Vote:  $\frac{2}{3}$ . Appropriation: yes. Fiscal committee: yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

SECTION 1. Section 18707 of the Revenue and Taxation Code is amended to read:

18707. (a) ~~(1)~~—All money transferred to the California Military Family Relief Fund, upon appropriation by the Legislature, shall be allocated as follows:

(1) To the Franchise Tax Board and the Controller for reimbursement of all costs incurred by the Franchise Tax Board and the Controller in connection with their duties under this article.

(2) (A) To the Military Department for the establishment of financial aid grants to members of the California National Guard who are California residents, who have been called to active duty. The Military Department shall establish eligibility criteria for the grants.

(B) In addition to criteria established by the Military Department pursuant to subparagraph (A), members of the California National Guard who are California residents shall show proof of all of the following to be eligible to receive a grant:

(i) Membership in the California National Guard.

(ii) Residency in California.

(iii) Deployment to active duty for at least 100 consecutive days.

(iv) The military salary of the member has decreased by 30 percent or more from the member's civilian salary.

(C) Grants awarded pursuant to this article may only be used for any of the following: food, housing, child care, utilities, medical services, medical prescriptions, insurance, and vehicle payments.

(D) Members of the California National Guard who are California residents may not be eligible to receive a grant if the member receives a punitive discharge or an administrative discharge with service characterized as under other than honorable conditions.

(b) Notwithstanding subdivision (a), for the 2004-05 fiscal year, ~~two hundred fifty thousand dollars (\$250,000) is appropriated from the Controller shall certify the amount of money in the California Military Family Relief Fund and that~~

1 *amount is hereby appropriated* to the Military Department for the  
2 purpose of funding the financial aid grants authorized by this  
3 section.

4 SEC. 2. This act is an urgency statute necessary for the  
5 immediate preservation of the public peace, health, or safety  
6 within the meaning of Article IV of the Constitution and shall go  
7 into immediate effect. The facts constituting the necessity are:

8 In order to provide immediate financial relief to California  
9 families that are experiencing severe financial hardships as a  
10 result of the military deployment of one or more family  
11 members, it is necessary that this act take effect immediately.